

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 02-0285**  
**Withholding Tax-Responsible Officer**  
**July 31, 1995, August 31, 1995, and September 30, 1995**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE(S)**

I. **Tax Administration** – Responsible Officer

**Authority:** IC 6-8.1-10-9(c)

Taxpayer protests the withholding tax assessment.

**STATEMENT OF FACTS**

Taxpayer failed to file and pay withholding taxes for the months of July, August, and September 1995 and has not filed those returns nor paid the money to date even though the hearing officer had written letters regarding the issue on several occasions.

I. **Tax Administration** – Responsible officer

**DISCUSSION**

At issue is whether the taxpayer owes the third quarter withholding taxes for the year 1995.

Taxpayer has not filed nor paid its third quarter withholding tax return to date. The department issued best information billings for each month in the third quarter because neither return nor payment was received. The taxpayer has not provided arguments regarding the missing months after the second quarter was adjusted for the payment received. No payment was received for the third quarter. Taxpayer had numerous opportunities to provide detail or information to allow the department to adjust or negate the assessment. Taxpayer failed to show for several scheduled hearings.

**FINDING**

Taxpayers protest is denied.